

City of Dillingham
Unaudited Revenues and Expenditures As of September 30, 2024

Data Collected on:
11/26/2024

| | <u>09/30/24</u> | | | <u>09/30/23</u> | | Uncollected | % Adj |
|--|----------------------|---------------------|----------------|---------------------|---------------------|----------------|------------|
| | <u>Budget - FY25</u> | <u>YTD</u> | <u>Percent</u> | <u>YTD</u> | <u>INC/(DEC)</u> | | |
| General Fund Revenues | | | | | | | |
| General Sales Tax | \$ 3,200,000 | \$ 1,039,901 | 32% | \$ 591,641 | \$ 448,260 | (2,543.00) | 32% |
| General Sales Tax - Remote | 425,000 | 152,403 | 36% | 0 | | | |
| Alcohol Sales Tax | 280,000 | 85,481 | 31% | 86,227 | (746) | | 31% |
| Transient Lodging Sales Tax | 150,000 | 34,732 | 23% | 51,495 | (16,763) | (31.80) | 23% |
| Gaming Sales Tax | 45,000 | 3,199 | 7% | 8,456 | (5,257) | | 7% |
| Tobacco Excise Tax | 300,000 | 76,414 | 25% | 84,950 | (8,536) | | 25% |
| Marijuana Excise Tax | 90,000 | 18,987 | 21% | 24,250 | - | | 21% |
| Business License | 17,000 | 400 | 2% | 650 | - | | |
| Penalty & Interest - Sales Tax | 17,000 | 3,219 | 19% | 3,024 | 195 | (83.62) | 18% |
| Total Sales Tax | 4,524,000 | 1,414,736 | 31% | 850,694 | 417,152 | | 31% |
| Real Property Tax | 2,460,000 | 2,574,193 | 105% | 2,476,512 | 97,681 | (1,955,246.82) | 25% |
| Personal Property Tax | 1,098,000 | 1,146,866 | 104% | 567,181 | 579,685 | (414,257.85) | 67% |
| Penalty & Interest - Property Tax | 130,000 | 41,899 | 32% | 28,284 | 13,615 | | 32% |
| Total Property Taxes | 3,688,000 | 3,762,958 | 102% | 3,071,977 | 690,980 | | 38% |
| Telephone Gross Receipts State Tax | 70,000 | - | 0% | - | - | | 0% |
| Shared Fisheries | 600,000 | - | 0% | - | - | | 0% |
| Raw Fish Tax | 20,000 | - | 0% | - | - | | 0% |
| Community Sharing | 75,396 | - | 0% | - | - | | 0% |
| Payment in Lieu of Taxes (PILT) | 520,000 | 537,418 | 103% | 522,976 | 14,442 | | 103% |
| State Jail Contract | 720,000 | 231,664 | 32% | - | 231,664 | | 32% |
| Motor Vehicle Tax | 25,000 | 2,570 | 10% | 2,347 | 224 | | |
| Ambulance Fees | 60,000 | 3,934 | 7% | 4,543 | (610) | | 7% |
| Lease & Rental Income | 35,000 | 2,760 | 8% | 2,730 | 30 | | 8% |
| Admin Overhead | 157,405 | 45,236 | 29% | 39,281 | 5,955 | | 29% |
| PERS on Behalf | 168,162 | 39,044 | 23% | 18,367 | 20,677 | | 23% |
| PERS Forfeiture Fund | 25,000 | 26,796 | 107% | 19,395 | 7,400 | | 107% |
| Other Revenues | 298,800 | 158,573 | 53% | 61,415 | 97,158 | (1,200.00) | 53% |
| Total | 2,774,763 | 1,047,994 | 38% | 671,054 | 376,940 | | 38% |
| Total | \$ 10,986,763 | \$ 6,225,687 | 57% | \$ 4,593,725 | \$ 1,485,072 | | 35% |
| Special Revenue & Other Funds Revenue | | | | | | | |
| Water | 229,211 | 60,876 | 27% | 58,365 | 2,511 | (7,315.69) | 23% |
| Sewer | 462,111 | 102,114 | 22% | 105,542 | (3,428) | (6,810.41) | 21% |
| Landfill | 346,032 | 147,873 | 43% | 125,331 | 22,542 | (8,851.00) | 40% |
| Port - Dock | 750,402 | 423,585 | 56% | 97,275 | 326,309 | (64,910.85) | 48% |
| Port - Harbor | 157,912 | 81,468 | 52% | 39,569 | 41,899 | (9,728.00) | 45% |
| Asset Forfeiture Fund | 500 | 108 | 22% | 126 | (18) | | 0% |
| E-911 Service | 67,000 | 17,040 | 25% | 17,286 | (245) | | 25% |

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| | <u>Budget - FY25</u> | <u>09/30/24</u> <u>YTD</u> | <u>Percent</u> | <u>09/30/23</u> <u>YTD</u> | <u>INC/(DEC)</u> | |
|---|----------------------|-------------------------------|----------------|-------------------------------|---------------------|------------|
| Senior Center (Non-Grant) | 49,059 | 3,444 | 7% | 8,346 | (4,902) | 7% |
| Senior Center (Grant) | 80,450 | 13,773 | 17% | 905 | 12,868 | 17% |
| Library (Grants) | 38,578 | - | 0% | - | - | 0% |
| Debt Service - Bond Investments | 80,000 | 29,424 | 37% | 27,286 | 2,138 | 37% |
| Debt Service - SOA Revenue | 742,060 | - | 0% | - | - | |
| Debt Services - Streets Refund | - | - | | - | - | |
| Mary Carlson Estate | 21,000 | 5,432 | 26% | 5,132 | 300 | 26% |
| Ambulance Rental | 14,400 | 3,600 | 25% | 7,200 | (3,600) | |
| Total | \$ 3,038,715 | \$ 888,737 | 29% | \$ 492,363 | \$ 396,375 | 26% |
| Transfers | | | | | | |
| <i>From General Fund to Other Funds</i> | | | | | | |
| Landfill | 662,724 | 361,592 | 55% | 103,155 | 258,437 | |
| Senior Center | 281,383 | 67,417 | 24% | 22,436 | 44,981 | |
| Ambulance Reserve | 50,000 | 3,147 | 6% | 7,009 | (3,862) | |
| Equipment Replacement | 220,000 | 59,289 | 27% | 218,319 | (159,031) | |
| Capital Projects (Fund 7140) | 368,694 | 7,781 | 2% | 4,283 | 3,497 | |
| Landfill Closure (Fund 7150) | 25,000 | - | 0% | - | - | |
| Debt Service SRF Loans | 51,461 | - | 0% | - | - | |
| Debt Service Streets Bond | 151,500 | - | 0% | - | - | |
| Debt Service Firehall Bond | 43,000 | - | 0% | - | - | |
| Debt Service School Bond | 318,440 | - | 0% | - | - | |
| <i>From Dock Fund to Harbor Funds</i> | | | | | | |
| Port - Harbor | 258,263 | 26,877 | 10% | - | 26,877 | |
| Port - Harbor - Ice Machine | - | 1,370 | | - | 1,370 | |
| Port - Harbor - Bathhouse | 13,470 | 3,716 | 28% | - | 3,716 | |
| <i>From Department to Department</i> | | | | | | |
| Transfer from E911 to Dispatch | 67,000 | 17,040 | 25% | 13,191 | - | |
| Transfer from Carlson Estate to Library | 4,000 | 1,003 | 25% | 999 | - | |
| Transfer from Wastewater to Water | 102,068 | - | 0% | - | - | |
| Total | \$ 2,617,003 | \$ 549,232 | 21% | \$ 369,393 | \$ 175,986 | |
| Total Revenues & Transfers | \$ 16,642,481 | \$ 7,663,657 | 46% | \$ 5,455,481 | \$ 2,057,432 | |

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| | <u>Budget - FY25</u> | <u>09/30/24</u> <u>YTD</u> | <u>Percent</u> | <u>09/30/23</u> <u>YTD</u> | <u>INC/(DEC)</u> |
|----------------------------------|----------------------|-------------------------------|----------------|-------------------------------|---------------------|
| EXPENDITURES: | | | | | |
| General Fund Expenditures | | | | | |
| City Council | \$ 146,350 | \$ 4,258 | 3% | \$ 15,979 | \$ (11,721) |
| City Clerk | 326,797 | 69,996 | 21% | 12,613 | 57,382 |
| Administration | 771,879 | 104,609 | 14% | 70,990 | 33,619 |
| Finance | 1,496,839 | 329,650 | 22% | 229,564 | 100,085 |
| Legal | 125,000 | 17,050 | 14% | 26,295 | (9,245) |
| Insurance | 328,100 | 106,969 | 33% | 84,209 | 22,760 |
| Planning | 527,182 | 47,871 | 9% | 40,996 | 6,875 |
| Foreclosures | 9,000 | 4,666 | 52% | 53 | 4,613 |
| IT | 342,300 | 88,636 | 26% | 48,932 | 39,704 |
| Public Safety Administration | 370,887 | 84,172 | 23% | 41,173 | 42,999 |
| Dispatch | 745,231 | 222,657 | 30% | 131,915 | 90,742 |
| Patrol | 1,597,624 | 254,735 | 16% | 183,999 | 70,736 |
| Corrections | 773,407 | 193,235 | 25% | 139,602 | 53,632 |
| DMV | 86,804 | 22,938 | 26% | 16,650 | 6,288 |
| Animal Control Officer | 187,282 | 30,776 | 16% | 30,739 | 37 |
| Fire | 776,570 | 246,839 | 32% | 127,029 | 119,810 |
| Fire Department Donation | 10,000 | 0 | 0% | 69 | (69) |
| Public Works Administration | 499,835 | 112,522 | 23% | 21,905 | 90,617 |
| Building and Grounds | 1,229,345 | 227,340 | 18% | 78,735 | 148,605 |
| Shop | 743,197 | 85,819 | 12% | 69,356 | 16,463 |
| Street | 738,528 | 73,832 | 10% | 134,136 | (60,304) |
| Library | 255,972 | 54,485 | 21% | 40,682 | 13,802 |
| Grandma's House | 73,961 | 6,940 | 9% | 7,628 | |
| City School | 1,702,000 | 850,347 | 50% | 425,446 | 424,901 |
| Transfers to Other Funds | 2,147,202 | 499,226 | 23% | 355,203 | 144,023 |
| Total | \$ 16,011,292 | \$ 3,739,566 | 23% | \$ 2,333,897 | \$ 1,406,357 |

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| | <u>Budget - FY25</u> | <u>09/30/24</u> <u>YTD</u> | <u>Percent</u> | <u>09/30/23</u> <u>YTD</u> | <u>INC/(DEC)</u> |
|--|-----------------------|-------------------------------|----------------|-------------------------------|---------------------|
| <u>Special Revenue Funds Expenditures</u> | | | | | |
| Water | 331,279 | 39,448 | 12% | 47,960 | (8,512) |
| Sewer | 539,468 | 42,042 | 8% | 105,918 | (63,876) |
| Landfill | 1,008,756 | 509,465 | 51% | 226,794 | 282,671 |
| Port - Dock | 840,229 | 334,270 | 40% | 290,032 | 44,238 |
| Port - Harbor | 428,545 | 113,431 | 26% | 93,948 | 19,484 |
| Asset Forfeiture Fund | 500 | - | 0% | - | - |
| E-911 Service | 67,000 | 90,092 | 134% | 13,191 | 76,901 |
| Senior Center (Non-Grant) | 330,469 | 70,862 | 21% | 29,189 | 41,673 |
| Senior Center (Grant) | 80,423 | 19,687 | 24% | 26,401 | (6,714) |
| Library (Grants) | 38,578 | 12,160 | 32% | 7,141 | 5,019 |
| Mary Carlson Estate | 6,255 | 1,784 | 29% | 1,544 | 240 |
| Ambulance Reserve Fund | 20,000 | - | 0% | 1,480 | (1,480) |
| Debt Service SRF Loans | 51,461 | - | 0% | - | - |
| Debt Service School Bond | 1,060,500 | - | 0% | - | - |
| Debt Service Firehall Bond | 43,000 | - | 0% | - | - |
| Debt Service Streets Bond | 231,500 | - | 0% | - | - |
| Equipment Replacement | 220,000 | 59,289 | 27% | 118,637 | (59,348) |
| Total | \$ 5,297,963 | \$ 1,292,530 | 24% | \$ 962,234 | \$ 330,296 |
| | \$ 21,309,255 | \$ 5,032,096 | 24% | \$ 3,296,131 | \$ 1,736,652 |
| Net Increase (Decrease) to Fund Balances | \$ (4,666,774) | \$ 2,631,560 | | \$ 2,159,349 | \$ 320,780 |

| | <u>Budget - FY25</u> | <u>09/30/24</u> <u>YTD</u> | <u>Percent</u> | <u>09/30/23</u> <u>YTD</u> | <u>INC/(DEC)</u> |
|--------------------------------------|----------------------|-------------------------------|----------------|-------------------------------|---------------------|
| Grant & Bond Revenues | | | | | |
| SOA-Landfill Firebreak | - | - | | - | - |
| EPA Snagpoint Erosion Grant | - | - | | - | - |
| COVID - CARES & ARPA & LGLR | 1,776,543 | 1,752,195 | 99% | 280,966 | 1,471,228 |
| SRF Loan - Lagoon Aeration | 615,813 | 93,719 | 15% | - | 93,719 |
| SRF Loan - Landfill | - | - | | - | - |
| SOA-DOH Grants | 201,000 | - | 0% | - | - |
| Curyung-Ice Machine | 20,833 | - | 0% | (1,324) | 1,324 |
| Snagpoint Funding | 3,209,387 | - | 0% | - | - |
| BBEDC Intern Program | 72,923 | 8,590 | 12% | - | 8,590 |
| BBEDC Training Reimb | - | - | | - | - |
| BBNC Training Reimb | - | - | | - | - |
| Total | \$ 5,896,499 | \$ 1,854,503 | 31% | \$ 279,643 | \$ 1,574,861 |
| Grant & Bond Expenditures | | | | | |
| SOA-Landfill Firebreak | - | - | | - | - |
| EPA Snagpoint Erosion Grant | - | - | | - | - |
| COVID - CARES & ARPA & LGLR | 1,776,543 | 1,715,842 | 97% | - | 1,715,842 |
| SRF Loan - Lagoon Aeration | 615,813 | 310,750 | 50% | - | 310,750 |
| SRF Loan - Landfill | - | - | | - | - |
| SOA-DOH Grants | 201,000 | 965 | 0% | - | 965 |
| Curyung-Ice Machine | 20,833 | - | 0% | 107 | (107) |
| Snagpoint Erosion | 3,209,387 | - | 0% | - | - |
| BBEDC Intern Program | 72,923 | 15,412 | 21% | 28,400 | (12,987) |
| BBEDC Training Reimb | - | 3,782 | | 10,350 | (6,568) |
| BBNC Training Reimb | - | - | | 10,350 | (10,350) |
| Total | \$ 5,896,499 | \$ 2,046,751 | 35% | \$ 49,207 | \$ 1,997,544 |
| | \$ - | \$ (192,247) | | \$ 230,436 | \$ 3,572,405 |

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|---|----------------------|-------------------------------|----------------|-------------------------------|------------------|
| Capital Project Funds Revenues | | | | | |
| Harbor Mayor Sale Revenue | - | - | | - | - |
| Total | \$ - | \$ - | | \$ - | \$ - |
| Capital Project Funds Expenditures | | | | | |
| Public Safety Building | - | - | | - | - |
| Water Improvements | - | - | | - | - |
| WasteWater Improvements | - | - | | - | - |
| Snagpoint Erosion | 356,694 | - | 0% | - | - |
| Sewer Lagoon Aeration | 12,000 | - | 0% | - | - |
| Other Lift Station | - | - | | - | - |
| Fire Dept Water Damage Repair | - | 7,781 | | - | - |
| Landfill Closure (7150) | - | - | | - | - |
| Landfill Shop Fire | - | - | | - | - |
| Landfill Groundwater Well | - | - | | - | - |
| Harbor cleanup | - | - | | - | - |
| Total | \$ 368,694 | \$ 7,781 | 2% | \$ - | \$ - |
| | \$ (368,694) | \$ (7,781) | | \$ - | \$ - |

| | Budget | Actual |
|--|-----------------------|---------------------|
| General Fund Revenue | \$ 10,986,763 | \$ 6,225,687 |
| Special Fund Revenue | \$ 3,038,715 | \$ 888,737 |
| Transfers In | \$ 2,617,003 | \$ 549,232 |
| Grant and Bond Revenue | \$ 5,896,499 | \$ 1,854,503 |
| CIP Revenue | \$ - | \$ - |
| | \$ 22,538,980 | \$ 9,518,160 |
| General Fund Expenditures | \$ 16,011,292 | \$ 3,739,566 |
| Special Fund Expenditures | \$ 5,297,963 | \$ 1,292,530 |
| Grant and Bond Expenditures | \$ 5,896,499 | \$ 2,046,751 |
| CIP Expenditures | \$ 368,694 | \$ 7,781 |
| | \$ 27,574,448 | \$ 7,086,628 |
| Net Increase (Decrease) to Fund Bal | \$ (5,035,468) | \$ 2,431,532 |